be made applicable, of the Bombay Land-Revenue Code, 1879.'

(G. I., For. Dept., Notn. No. 2924 I, dated 28th August 1885; *vide* G. N., P. D., No. 5380, dated 2nd September 1885, and G. R. No. 7784, dated 25th idem.)

[*Note.*—By G. R., P. D., No. 294, dated 16th January 1886, the Political Agent, Cutch, was informed that "no action need be taken upon the foregoing notification as long as the present arrangements continued in force in the Bhúj Cantonment."]

4. The Opium Act having by the Notification of the Government of India, No. 1988 of the 22nd March 1878, been applied to Aden as to other portions of the territory administered by the Government of Bombay, any rules that may from time to time be framed and published under the Act apply to Aden. (G. R. No. 8899, dated 4th December 1883.)

II.—ADMINISTRATION REPORT AND RETURNS.

1. The Annual Administration Report of the Opium Department should embrace the period from 1st August to 31st July and should be submitted to Government before the 1st January for transmission to the Government of India before 1st February, *i. e.*, within six months of the date to which it relates. (G. Rs. Nos. 2112, dated 22nd April 1880, and 5015, dated 29th July 1882.)

2. The amount of Government opium sold in each Collectorate should be given in the Annual Administration Report of the Opium Department. (G. R. No. 5605, dated 4th October 1875.)

3. For all practical purposes it will suffice if the Commissioner of Customs, Salt, Opium and A'bkári ascertains from the Accountant General annually the total expenditure recorded in the financial accounts under the head "Excise," and shows in his Administration Reports approximately the proportions which may fairly be held to be for the protection of excise opium and other excise revenue respectively. (G. R. No. 3073, dated 16th April 1885.)

4. It would be useful if the Opium Commissioner could in his Administration Report compare the prices of opium ruling in the Bombay market with those ruling in the Calcutta market in the same way as he compares the prices at the former place with those in China. (G. R. No. 1919, dated 14th March 1891.)

5. Any marked increase or decrease in the number of licensed shops for retail sale of liquors or drugs should be clearly explained in the Annual Excise Administration Reports. (G. I., F. & C., No. 1572, dated 15th April 1891; *vide* G. R. No. 2967, dated 30th idem.)

6. A statement showing the number of shops licensed in each district of the Bombay Presidency for the sale of opium and its preparations should be given in either the Annual Opium or the Annual A'bkári Report. The Government of India and the

Secretary of State frequently require a correct detail of excise licenses of all kinds in order to reply to questions asked in Parliament, and steps should be taken to have complete information on the subject placed on record year by year. (G. I., F. & C., No. 4189, dated 5th October 1891 ; *vide* G. R. No. 7278, dated 22nd idem.)

7. The Commissioner of Customs, Salt and Opium should submit for transmission to the Government of India a monthly return of the number of chests of opium passed at Ahmedabad. (G. I., H. D., No. 814, dated 1st April 1861 ; *vide* G. M. No. 1707, dated 12th idem.)

8. The Commissioner of Customs, Salt and Opium should submit for transmission to the Government of India a monthly list of all vessels leaving Bombay for ports in China with the number of opium chests carried by each. The names of the ports in China to which the vessels are bound should be mentioned in the list. Particulars should also be given in this list of shipments of opium to the Straits Settlements and any other ports besides the China ports (G. I., F. D., Nos. 4018, dated 11th October 1869, 766, dated 29th January 1870, and 452, dated 19th May 1870 ; *vide* G. Ms. Nos. 4557, dated 22nd October 1869, 650, dated 3rd February 1870, and 2535, dated 28th May 1870.)

III.—DUTIES AND POWERS OF OFFICERS.

1. The Commissioner of Opium Revenue is bound to exercise an intelligent and active supervision over this important source of revenue. It is his duty to watch narrowly the consumption of excised opium in the several Collectorates of the Presidency, and bring to the notice of Government instances where, looking to the extent of the population and the known habits of the people, the amount of such licit consumption must clearly be below what actually takes place. He ought to be alive to the losses that unquestionably result from the extensive system of smuggling that prevails up-country, and should from time to time suggest the adoption of preventive measures. These are some of the points to which the attention of the Commissioner ought to be unremittingly directed. (G. R. No. 4696, dated 22nd September 1871.)

2. As soon as possible after the annual sale of opium licenses is completed, the result of the sales should be reported to the Commissioner of Customs and Opium, with information showing the cause of any difference in the number and locality of shops, the conditions of license, and the amount bid.

The sanction of the Commissioner of Customs and Opium is required for any change in the terms of the sales, conditions of license, or number of shops.

In Sind the full control over the number of shops, their localities and other executive details connected with opium licenses is reserved in the hands of the Commissioner in Sind ; but the results of the annual sales, &c., should be reported to the Commissioner of Opium. (G. Rs. Nos. 4610, dated 27th August